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 U.S. Securities and Exchange Commission  
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**UNITED STATES DISTRICT COURT  
 DISTRICT OF NEVADA**

SECURITIES AND EXCHANGE  
 COMMISSION,

Plaintiff,  
 v.

DAVID B. KAPLAN, ESQ., ET AL,

Defendant, and

LISA M. KAPLAN, et al.

Relief Defendants.

Case No.: **3:16-cv-00270-MMD-VPC**

**Honorable Miranda Du**

**STIPULATION AND ORDER  
 REGARDING 1314 CAVE ROCK  
 DRIVE, UNIT B**

Plaintiff, the United States Securities and Exchange Commission ("SEC" or "Commission"), by its undersigned counsel, Christy J. White, defendant, David B. Kaplan, Esq., and relief defendant, Lisa M. Kaplan, hereby stipulate as follows:

WHEREAS, on May 19, 2016, the Commission brought suit against David B. Kaplan, Esq. ("David Kaplan"), Synchronized Organizational Solutions, LLC, Synchronized Organizational Solutions International, Ltd. ("SOSI"), and Manna International Enterprises, Inc., as Defendants, and Lisa M. Kaplan ("Lisa Kaplan"), The Water-Walking Foundations, Inc., and Manna Investments, LLC, as Relief Defendants (ECF No. 1);

WHEREAS, on May 20, 2016, this Court entered a Temporary Restraining Order and Asset Freeze ("2016 Asset Freeze") against the Defendants, Relief Defendants, and their agents, servants, employees, attorneys-in-fact, and those persons in active concert or participation with them which ordered them to retain funds and other assets held by the Defendants and Relief

1 Defendants, directly or indirectly, and to prevent the “withdrawal, sale, payment..., transfer,  
2 dissipation, assignment, pledge, alienation, encumbrance, disposal, or diminution of value” of  
3 such assets which included real property located at 1314 Cave Rock Drive, Unit B, Lake Tahoe,  
4 Nevada (“Subject Property”) (ECF No. 13);

5  
6 WHEREAS, on January 8, 2018, a final judgment was entered in favor of the  
7 Commission and against the Defendants requiring them to pay disgorgement in the amount of  
8 \$7,139,884.87, together with prejudgment interest thereon in the amount of \$680,157.61, for a  
9 total of \$7,820,042.48 and also ordered David Kaplan to pay a civil penalty of \$300,000 (ECF  
10 No. 105);

11  
12 WHEREAS, on January 8, 2018, a final judgment was entered in favor of the  
13 Commission and against Relief Defendant, Lisa Kaplan, for disgorgement in the amount of  
14 \$340,764.75, together with prejudgment interest thereon in the amount of \$26,762.65, for a total  
15 of \$367,527.40<sup>1</sup> (ECF No. 106);

16  
17 WHEREAS, the Commission, David Kaplan and Lisa Kaplan having reached an  
18 agreement whereby Lisa Kaplan may sell the Subject Property for fair market value so that the  
19 excess proceeds from the sale can be applied to the current outstanding balance of her judgment  
20 debt and as otherwise agreed; and

21  
22 WHEREAS, Lisa Kaplan listed the Subject Property for sale on or around October 26,  
23 2020, and has received a bona fide, pending offer for fair market value for the purchase of the  
24 same;

25  
26 IT IS HEREBY STIPULATED AND AGREED that:

27  
28 <sup>1</sup> Also, on January 8, 2018, judgments were entered against the two entity Relief Defendants, Manna Investments, LLC, and Water-Walking Foundation, Inc., for disgorgement and prejudgment interest in the total amounts of \$521,537.13, and \$644,376.08, respectively



1           1.     The 2016 Asset Freeze should be, and hereby is, modified to permit Lisa Kaplan  
2 to sell the Subject Property as described above; and

3           2.     The excess proceeds from the sale of the Subject Property shall first be paid to the  
4 Commission in satisfaction of Lisa Kaplan's outstanding judgment debt and any remaining  
5 proceeds shall be paid in accordance with the Parties' agreement.  
6

7           Dated: November 10, 2020

Respectfully submitted,

8  
9           /s/ Christy White

Christy J. White (D.C. Bar No. 974102)

10           **U.S. Securities and Exchange Commission**

11           100 F Street, NE, Mail Stop 5628

12           Washington, DC 20549

13           Counsel for Plaintiff

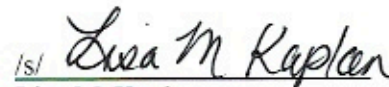
14           Dated: Nov. 12, 2020

Respectfully submitted,

15  
16             
17           /s/ David B. Kaplan  
18           David B. Kaplan, Esq.  
19           Pro Se

20           Dated: Nov. 12, 2020

Respectfully submitted,

21             
22           /s/ Lisa M. Kaplan  
23           Lisa M. Kaplan  
24           Pro Se

25           IT IS SO ORDERED.

26             
27           United States District Judge

28           Dated: November 12, 2020